

Supplemental Assessments

General

Sections 75 through 75.80 mandate that the assessor enroll supplemental assessments for changes in ownership and completion of new construction. A supplemental assessment is an assessment that reflects the increase or decrease in assessed value resulting from a change in ownership or completion of new construction for the fiscal year. If a change in ownership or completion of new construction occurs between January 1 and May 31, two supplemental assessments will result from the same event: one for the remainder of the current fiscal year, and another for the entire next fiscal year. Clarification regarding supplemental assessments resulting from the completion of new construction is contained in Rule 463.500.

Scope of Review

The BOE's assessment practices survey team evaluates the assessor's practices and procedures with respect to supplemental assessments.

The specific areas of review may include, but are not limited to, the following:

General Program Elements

- Does the assessor have any written procedures, policies, and/or forms regarding supplemental assessments?
- How does the assessor's system process supplemental assessments?
- What is the average time it takes to process a supplemental assessment from the event date to enrollment?
- Are supplemental assessments enrolled for the following types of property:
 - Timeshares?
 - Business fixtures?
 - Leasehold improvements?
 - Manufactured homes, including interests in resident-owned parks?
 - Taxable possessory interests?
 - Unrestricted portions of California Land Conservation Act or Timberland Production Zone properties?
 - Property acquired by a private party, transferring the property from state assessed to the local roll?
 - Taxable government owned property?
- Does the assessor process negative supplemental assessments?
- Are two supplemental assessments enrolled for events occurring between January 1 and May 31?

- Is the inflation factor applied to the new base year value for the next lien date for events occurring between January 1 and June 30?
- Has the county adopted an ordinance to cancel small supplemental assessment?
- Does the assessor follow the statute of limitations for supplemental assessments?
 - Four years from July 1 of the year in which the event occurred.
 - Eight years from July 1 of the assessment year in which the property escaped assessment if: (1) the change in ownership was unrecorded and a BOE-502-AH, Change of Ownership Statement or BOE-502-A, Preliminary Change of Ownership Statement was not filed timely, or (2) section 504 penalty was added.
 - Unlimited period where fraud is involved.